STATE OF MICHIGAN

COURT OF APPEALS

STELLA SIDUN,

　　　　　　Plaintiff-Appellant,

v

WAYNE COUNTY TREASURER,

　　　　　　Defendant-Appellee.

UNPUBLISHED
January 19, 2006

No.　264581
Ingham Circuit Court
LC No.　04-000240-MT

Before:　Bandstra, P.J., and Fitzgerald and White, JJ.

WHITE, J.　(*dissenting*).

　　　　I respectfully dissent.　Plaintiff was an owner of record entitled to notice under the General Property Tax Act (GPTA), MCL 211.1 *et seq*., and the Due Process clauses of the United States and Michigan Constitutions.　The majority concludes that while the notice provisions of the GPTA were not met, the posting on the premises nevertheless satisfied due process requirements.　Because there is no indication that the posting provided plaintiff with actual notice despite the failure to comply with the GPTA, as in *Republic Bank v Genesee County Treasurer*, 471 Mich 732, 742; 690 NW2d 917 (2005), I cannot agree that due process requirements were satisfied.　The Supreme Court has repeatedly determined that due process contemplates that notice be sent by registered or certified mail to "the address reasonably calculated to apprise" the person entitled to notice of the proceedings.　*Id.* at 740, 742; see also *Smith v Cliffs on the Bay Condo Ass'n*, 463 Mich 420, 427; 617 NWd 536 (2000); *Dow v Michigan*, 396 Mich 192, 206-207; 240 NW2d 450 (1976).

　　　　Defendant satisfied due process requirements in providing notice to plaintiff's mother at her address of record.　However, as an owner of record plaintiff was entitled to notice as well. And, while the cases clearly hold that due process does not require that the foreclosing governmental unit determine a better address than the address of record, in the instant case, defendant failed to mail to the address of record.　While posting at the property might have provided notice and would have been sufficient had it in fact provided notice, it was not notice provided at the address reasonably calculated to apprise plaintiff of the hearings.　*Republic Bank* at 742.　I would reverse.

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